

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

**FILED**

**JUN 16 1998**

DOROTHY A. EVANS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

In re:	)	
	)	
MARILYNN ELAINE LINS,	)	Case No. 98-00011-R
	)	
Debtors.	)	Chapter 7
_____	)	
	)	
MARILYNN ELAINE LINS,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Adv. No. 98-0050-R
	)	
UNITED STATES OF AMERICA, ex rel	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on February 19, 1998 in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on January 5, 1998.

DOCKETED 6-16-98  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

2. On February 19, 1998, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The plaintiff's federal income tax liabilities for her 1993 tax year is properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. The plaintiff's federal income tax liabilities for her 1994 tax year are not dischargeable, pursuant to 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i).

5. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1993 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

6. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1994 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiff prior to and following the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 15<sup>th</sup> day of June, 1998.

  
DANA L. RASURE, CHIEF JUDGE  
UNITED STATES BANKRUPTCY COURT